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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st October, 1960

G.S.R. 1164.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notifications of the Government, Ministry of Finance (Department of Revenue) No. 38, dated the 1st August, 1955 and CER-8(12)/58, dated the 1st March, 1958, the Central Government hereby exempts the goods specified in column 1 of the Table below which are cleared by any manufacturer for home consumption on or after the first day of April of any financial year in the circumstances and to the extent specified in the corresponding entries in columns 2 and 3 respectively of the said Table, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entries in column 4 thereof.

Provided that where a factory producing any such goods is run at different times of any financial year by different manufacturers, the Nil and the concessional rates of duty shall apply only to the quantities not exceeding the limits specified in column 3 of the said Table:

Provided further that for the period from 1st October, 1960, to 31st March, 1961, the Nil or the concessional rates of duty, as the case may be, shall be restricted to 50 per cent. of the quantities specified in column 3 of the said Table.

TABLE

Description of goods	Circumstances in which goods are eligible for exemption	Extent of exemption	Amount
(1)	(2)	(3)	(4)
I. (1) Dry colours, namely, lead chromes and Brunswick green.	The output of all dry colours for the year does not exceed 100 metric tonnes.	(a) On the first 10 metric tonnes. (b) On the next 15 metric tonnes. (c) On the balance.	Nil. Seven rupees per quintal. Ten rupees and fifty paise per quintal.

1	2	3	4
(2) Water paints, namely,—	The output of all water paints for the year does not exceed 100 metric tonnes.		
(a) Dry distemper including cement based water paints.			Nine rupees and eighty-five naye paise per quintal.
(b) Oil bound distemper.			Seventeen rupees and seventy naye paise per quintal.
(c) Water pigment finishes for leather.			Twenty-five naye paise per litre.
(d) Plastic emulsion paint.			Fifty-four naye paise per litre.
(3) Oil paints and enamels—	The output of all oil paints and enamels for the year does not exceed 1000 metric tonnes.		
(a) Tinting Paste (Blue)			Forty-one naye paise per kilogram.
(b) Stiff paints and ready mixed paints sold by weight.			Nine rupees and eighty-five naye paise per quintal.
(c) Ready mixed paints and enamels sold by volume.			Thirty-three naye paise per litre.

Provided that where the total output of a manufacturer of water paints, and oil paints and enamels taken together does not exceed 150 metric tonnes per year, the first 50 metric tonnes of such articles cleared from the factory during the year shall be exempt from the excise duty leviable thereon.

II. Varnishes and Blacks—The output of all varnishes and blacks for the year does not exceed 450 kilolitres.			
(1) Varnishes	(a) On the first 50 kilolitres.		Nil.
	(b) On the next 50 kilolitres.		Twelve naye paise per litre.
	(c) On the balance.		Seventeen naye paise per litre.
(2) Bituminous and coal tar blacks.	(a) On the first 50 kilolitres.		Nil.
	(b) On the next 50 kilolitres.		Eight naye paise per litre.
	(c) On the balance		Eleven naye paise per litre.

Provided that the total quantity of varnishes, and bituminous and coal tar blacks taken together cleared free of duty or at the concessional rates of duty shall not exceed 50, 50 or 350 kilolitres respectively as the case may be.

III. Nitrocellulose lacquers clear and pigmented.			
	The output for the year does not exceed 110 kilolitres.		
	(a) On the first 5 kilolitres.		Nil.
	(b) On the next 10 kilolitres.		Sixty naye paise per litre.
	(c) On the balance		Eighty-two naye paise per litre.

G.S.R. 1165.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of notification of Government of India, Ministry of Finance (Department of Revenue), No. 85/59 of 15th October 1959, the Central Government hereby exempts the matches specified in column (1) of the Table below and cleared by any manufacturer for home consumption on or after the first day of April in any financial year, from so much of the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that where a factory producing matches is run at different times of any financial year by different manufacturers, the quantity of matches, cleared from such factory in any such year at concessional rate or rates of duty as the case may be, shall not exceed the limits specified in column (1) of the said Table:

Provided further that for the financial year 1960-61 the rates of duty payable in accordance with this notification shall apply only to the goods cleared for home consumption on or after the 1st October, 1960, and shall be determined after taking into account the clearance of such goods made from the 1st April, 1960.

TABLE

Quantity	Amount	
(1)	(2)	
	Per gross boxes of 60 matches	Per gross boxes of 40 matches
(a) Matches produced in a factory, the annual output of which exceeds 4,000 million matches ;	Four rupees and ninety naye paise.	Three rupees and twenty-five naye paise.
(b) Matches produced in a factory, the annual output of which exceeds 500 million matches, but does not exceed 4,000 million matches ;	Four rupees and seventy-two naye paise.	Three rupees and thirteen naye paise.
(c) Matches produced in a factory, the annual output of which does not exceed 500 millions matches—		
(i) on the first 100 million matches ;	Three rupees and eighty-nine naye paise.	Two rupees and fifty-nine naye paise.
(ii) on the next 150 million matches ;	Four rupees and thirty-two naye paise.	Two rupees and eighty-eight naye paise.
(iii) on the balance.	Four rupees and seventy-two naye paise.	Three rupees and thirteen naye paise.

[No. 138/60.]

G.S.R. 1166.—In exercise of powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of Government of India in the Ministry of Finance (Department of Revenue) No. 43/57-Central Excises, dated the 16th May, 1957, the Central Government hereby exempts matches of the type known as 'Bengal Lights' when manufactured in a factory whose output does not exceed 500 million matches per year, and are packed in boxes containing on an average not more than 12 such matches, from so much of duty as is in excess of 92 nP per gross of boxes.

[No. 139

G.S.R. 1167.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Amendment) Rules, 1960.

2. In the Central Excise Rules 1944, in rule 65, for sub-rules (6), (7), (8), (8-A) and (8-B), the following sub-rules shall be substituted, namely:—

“(6) A licensee claiming assessment of the matches produced in his factory in accordance with the notification issued under rule 8 for factories whose output does not exceed 500 million matches per year, or for factories whose output exceeds 500 million but does not exceed 4,000 million matches per year, shall at the time of purchasing banderols, present to the Treasury Officer a certificate from the Assistant Collector in whose jurisdiction the factory is situated stating the output of the factory, the quantity of matches cleared by it since the commencement of the financial year, and that the licensee is entitled to the lower rates specified in the certificate.

(7) In the case of a factory whose output does not exceed 500 million matches per year, a certificate granted under sub-rule (6) shall not be valid for more than three months from the date of issue, and may be cancelled or suitably modified at any earlier time, if it appears to the Assistant Collector that the actual output of the factory from the commencement of the year has exceeded 500 million of matches or that the clearance from the factory has exceeded the limit to which the particular rate of concessional duty is applicable, and a demand for the appropriate differential duty shall be simultaneously made under rule 10-A.

(8) In the case of a factory whose output exceeds 500 million but does not exceed 4,000 million of matches per year, the certificate shall be valid only up to the end of the year for which it has been issued and shall be cancelled at any earlier time during such year, if upto such time, the actual output of the factory from the commencement of the year has exceeded 4,000 million of matches and a demand for the appropriate differential duty shall be simultaneously made under rule 10-A in respect of the total quantity of matches cleared from the factory during the entire period the certificate remained in force.

(8-A) A licensee seeking a change in the classification of his factory producing matches so as to entitle him to lower rates of duties notified under rule 8 for factories whose output does not exceed 500 million of matches per year or for factories whose output exceeds 500 million but does not exceed 4,000 million of matches per year, shall give 30 days' notice of his intention to do so to the Assistant Collector in whose jurisdiction the factory is situated. The Assistant Collector shall grant the necessary certificate to the licensee on his executing a bond in the proper Form undertaking in case the scale of production should exceed the prescribed limit during the currency of the certificate to pay to the Government such duty, and other sums of money, if any, as would have been payable by him if such certificate had not been granted.

(8-B) A licensee may claim refund of the duty paid in excess of the duty payable in accordance with the notification issued under rule 8 for factories whose output does not exceed 500 million of matches per year or factories whose output exceeds 500 million but does not exceed 4,000 million of matches per year. Such refund shall be allowed by the Assistant Collector concerned if he is satisfied that the annual output did not exceed the prescribed limit and that the claim is preferred within three months after the close of a quarter or after the close of calendar year in respect of which refund of differential duty is claimed.

[No. 140/60.].

L. M. KAUL, Dy. Secy.